

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Financial Statements**  
As of and for the Year Ended June 30, 2020

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Financial Statements**  
As Of and For The Year Ended June 30, 2020

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1100 North 18th Street, Suite 200  
Monroe, LA 71201  
T 318.387.2672 F 318.322.8866

*Keeping you on course!*

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## ACCOUNTANTS' COMPILATION REPORT

**Mayor Sonia Reiter and  
the Board of Aldermen  
Village of Pioneer**

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Village of Pioneer** (the Village), as of and for the year ended June 30, 2020, which collectively comprise the Village's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information listed as Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 13 and Schedule of Aldermen's Compensation on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation

**Mayor Sonia Reiter and  
the Board of Aldermen  
Village of Pioneer  
Pioneer, Louisiana**

engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to the Village.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**June 21, 2021**

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Statement of Net Position**  
June 30, 2020

See Accountants' Compilation Report

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 11,941	\$ 5,660	\$ 17,601
Receivables	8,474	1,690	10,164
Other current assets	200	-	200
Capital assets, net	59,145	770,491	829,636
Total assets	<u>\$ 79,760</u>	<u>\$ 777,841</u>	<u>\$ 857,601</u>
<b>Liabilities</b>			
Accounts payable	\$ 956	\$ 384	\$ 1,340
Accrued expenses	675	-	675
Deposits held	-	5,750	5,750
Total liabilities	<u>\$ 1,631</u>	<u>\$ 6,134</u>	<u>\$ 7,765</u>
<b>Net Position</b>			
Net investment in capital assets	\$ 59,145	\$ 770,491	\$ 829,636
Unrestricted	18,984	1,216	20,200
Total net position	<u>\$ 78,129</u>	<u>\$ 771,707</u>	<u>\$ 849,836</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Statement of Activities**  
For the Year Ended June 30, 2020

See Accountants' Compilation Report

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	
<b><u>Functions/Programs</u></b>						
<b>Primary government</b>						
<b>Governmental activities</b>						
General government	\$ 56,032	\$ -	\$ 1,000	\$ (55,032)	\$ -	\$ (55,032)
Public safety	44,407	92,686	-	48,280	-	48,280
Public works	15,130	1,000	-	(14,130)	-	(14,130)
Total governmental activities	<u>115,569</u>	<u>93,686</u>	<u>1,000</u>	<u>(20,882)</u>	<u>-</u>	<u>(20,882)</u>
<b>Business-type activity</b>						
Sewer	68,847	22,204	-	-	(46,643)	(46,643)
Total business-type activities	<u>68,847</u>	<u>22,204</u>	<u>-</u>	<u>-</u>	<u>(46,643)</u>	<u>(46,643)</u>
Total primary government	<u>\$ 184,416</u>	<u>\$ 115,890</u>	<u>\$ 1,000</u>	<u>(20,882)</u>	<u>(46,643)</u>	<u>(67,525)</u>
<b>General revenues</b>						
Licenses and permits				20,951	-	20,951
Transfers				1,219	(1,219)	-
Other income				3,267	55	3,322
Total general revenues				<u>25,437</u>	<u>(1,164.00)</u>	<u>24,273</u>
Change in net position				4,555	(47,807)	(43,252)
<b>Net position at beginning of year</b>				<u>73,574</u>	<u>819,514</u>	<u>893,088</u>
<b>NET POSITION AT END OF YEAR</b>				<u>\$ 78,129</u>	<u>\$ 771,707</u>	<u>\$ 849,836</u>

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

## VILLAGE OF PIONEER

Pioneer, Louisiana

## Governmental Funds

## Balance Sheet

June 30, 2020

See Accountants' Compilation Report

	<u>Major Fund</u>	<u>Aggregate Remaining Funds</u>	
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,868	\$ 73	\$ 11,941
Accounts receivable			
Fees and licenses	1,299	-	1,299
Fines and forfeitures	7,175	-	7,175
Other current assets	200	-	200
Total assets	<u>\$ 20,542</u>	<u>\$ 73</u>	<u>\$ 20,615</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 956	\$ -	\$ 956
Accrued expenses	675	-	675
Total liabilities	<u>1,631</u>	<u>-</u>	<u>1,631</u>
<b>FUND BALANCES</b>			
Committed	-	73	73
Unassigned	18,911	-	18,911
Total fund balances	<u>18,911</u>	<u>73</u>	<u>18,984</u>
Total liabilities and fund balances	<u>\$ 20,542</u>	<u>\$ 73</u>	<u>\$ 20,615</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2020**

**See Accountants' Compilation Report**

Fund balance - governmental funds		\$ 18,984
<p>Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental fund</p>		
Governmental capital assets	\$ 368,613	
Less: accumulated depreciation	<u>(309,468)</u>	<u>59,145</u>
Net position of governmental activities		\$ <u><u>78,129</u></u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Governmental Funds**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
For the Year Ended June 30, 2020

See Accountants' Compilation Report

	<u>Major Fund</u>	<u>Aggregate Remaining Funds</u>	<u>Total</u>
	<u>General</u>	<u>Other Governmental Funds</u>	
<b>Revenues</b>			
Charges for services	\$ 1,000	\$ -	\$ 1,000
Licenses and permits	20,951	-	20,951
Grants	1,000	-	1,000
Fines and forfeitures	92,686	-	92,686
Other income	3,267	-	3,267
<b>Total Revenues</b>	<u>118,904</u>	<u>-</u>	<u>118,904</u>
<b>Expenditures</b>			
Current:			
General government	52,814	-	52,814
Public safety	44,407	-	44,407
Public works	15,130	-	15,130
<b>Total Expenditures</b>	<u>112,351</u>	<u>-</u>	<u>112,351</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	6,554	-	6,554
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,219	-	1,219
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,219</u>	<u>-</u>	<u>1,219</u>
<b>Net Change in Fund Balances</b>	7,773	-	7,773
<b>Fund Balances at Beginning of Year</b>	<u>11,138</u>	<u>73</u>	<u>11,211</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 18,911</u>	<u>\$ 73</u>	<u>\$ 18,984</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
of the Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2020**

**See Accountants' Compilation Report**

Net change in fund balance	\$	7,773
<p>Amount reported for governmental activities in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Depreciation expense		<u>(3,218)</u>
Change in net position of governmental activities	\$	<u>4,555</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Business-type Activities - Enterprise Fund**  
**Sewer Fund**  
**Statement of Net Position**  
June 30, 2020

**See Accountants' Compilation Report**

**ASSETS****Current assets**

Cash and cash equivalents	\$ 5,660
Accounts receivable - net	1,690
Total current assets	<u>7,350</u>

**Capital assets**

Non depreciable	2,500
Depreciable	1,368,720
Total capital assets	<u>1,371,220</u>
Accumulated depreciation	(600,729)
Net capital assets	<u>770,491</u>

<b>Total assets</b>	<b>\$ <u>777,841</u></b>
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**LIABILITIES****Current liabilities**

Accounts payable	\$ 384
Customer deposits	5,750
Total current liabilities	<u>6,134</u>

<b>Total liabilities</b>	<b>\$ <u>6,134</u></b>
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**NET POSITION**

Net investment in capital assets	\$ 770,491
Unrestricted	1,216
Total net position	<u>\$ 771,707</u>

The accompanying notes are an integral part of this statement.

## VILLAGE OF PIONEER

Pioneer, Louisiana

Business Type Activity - Enterprise Fund  
Sewer FundStatement of Revenues, Expenses,  
and Changes in Net Position  
For The Year Ended June 30, 2020

See Accountants' Compilation Report

<b>Operating revenues</b>	
User fees	\$ 22,204
Other income	55
Total operating revenues	<u>22,259</u>
<b>Operating expenses</b>	
Depreciation	46,464
Maintenance & repairs	5,475
Other operating expenses	1,860
Salaries and related benefits	11,466
Supplies and chemicals	546
Utilities and communications	3,035
Total operating expenses	<u>68,847</u>
Operating income (loss)	(46,588)
<b>Other financing sources (uses)</b>	
Transfers	<u>(1,219)</u>
Total other financing sources (uses)	<u>(1,219)</u>
<b>Change in net position</b>	(47,807)
<b>Net position at beginning of year</b>	<u>819,514</u>
<b>Net position end of year</b>	<u>\$ 771,707</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Business-type Activity - Enterprise Fund**  
**Sewer Fund**  
**Statement of Cash Flows**  
For the Year Ended June 30, 2020

**See Accountants' Compilation Report**

<b>Cash flows from operating activities</b>	
Cash received from customers	\$ 22,204
Cash paid for employee services	(11,466)
Cash payments to suppliers for goods and services	(10,674)
Net cash used by operating activities	<u>63</u>
<b>Cash flows from non-capital and related financing activities</b>	
Transfers out	(1,219)
Net cash provided by non-capital and financing activities	<u>(1,219)</u>
<b>Net decrease in cash and cash equivalents</b>	(1,156)
<b>Cash and cash equivalents, beginning of year</b>	<u>6,816</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 5,660</u></u>
<b>Shown on the accompanying balance sheet as:</b>	
Cash and cash equivalents	\$ 5,660
<b>Reconciliation of operating income to net cash</b>	
Operating loss	\$ (46,588)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	46,464
Change in assets and liabilities	
Accounts receivable	24
Accounts payable and accrued liabilities	163
Net cash used by operating activities	<u><u>\$ 63</u></u>

The accompanying notes are an integral part of this statement.

**REQUIRED SUPPLEMENTAL INFORMATION**

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**General Fund**

**Budgetary Comparison Schedule (GAAP Basis)**

Fiscal Year Ended June 30, 2020

See Accountants' Compilation Report

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>
				<u>(Negative)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 38,530	\$ 38,530	\$ 11,138	\$ (27,392)
<b>Resources</b>				
Charges for services	1,000	1,000	1,000	-
License and permits	23,426	23,426	20,951	(2,475)
Intergovernmental revenue - Federal	3,500	3,500	1,000	(2,500)
Fines and forfeitures	77,102	77,102	92,686	15,584
Miscellaneous	3,442	3,442	3,267	(175)
Transfers in	500	500	1,219	719
<b>Total Resources</b>	<u>117,394</u>	<u>117,394</u>	<u>120,124</u>	<u>2,729</u>
<b>Amounts available for appropriations</b>	<u>155,924</u>	<u>155,924</u>	<u>131,262</u>	<u>(24,663)</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
General government	60,533	60,533	47,281	13,253
Public safety	40,653	40,653	43,046	(2,393)
Public works	14,185	14,185	15,130	(945)
Capital outlay	-	-	-	-
Insurance	2,582	2,582	2,873	(291)
Maintenance and repairs	3,163	3,163	3,613	(450)
Professional fees	12,829	12,829	408	12,420
Transfers out	2,400	2,400	-	2,400
<b>Total Charges to appropriations</b>	<u>136,344</u>	<u>136,344</u>	<u>112,351</u>	<u>23,994</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>19,580</u>	\$ <u>19,580</u>	\$ <u>18,911</u>	\$ <u>669</u>

**OTHER SUPPLEMENTAL INFORMATION**

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Schedule of Compensation, Benefits, and  
Other Payments to Agency Head  
For the Year Ended June 30, 2020**

**See Accountants' Compilation Report**

**Agency Head Name:** Sonia Reiter, Mayor

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 6,400

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**Schedule of Aldermen's Compensation**

For the Year Ended June 30, 2020

**See Accountants' Compilation Report**

<b>Aldermen</b>		<b>Amount</b>
Clifton Ward	\$	300
Tamara Gunter		300
John Carroll		300
<b>TOTAL</b>	\$	<u>900</u>

**OTHER INFORMATION**

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Schedule of Findings**  
For the Year Ended June 30, 2020

**2020-001      Compliance with Local Government Budget Act**

**Criteria**

Per the Louisiana Local Government Budget Act encompassing Louisiana Revised Statute 39:1311 governing authorities must adopt a budget amendment if actual expenditures exceeds budgeted expenditures by 5% or more.

**Condition**

Actual expenditures of \$143,138 exceeded budgeted expenditure of \$96,160 by \$46,978 or 49% for the general fund.

**Cause**

The Village did not monitor actual expenditures as compared with expenditures budgeted.

**Effect**

The Village did not amend its budget as required by state statute.

**Recommendation**

The Village should monitor actual expenditures with respect to the budgeted expenditures and amend the budget as required.

**Management Response**

The Village of Pioneer will be more attentive to the budget plan and seek advisement on how to properly prepare said budget.

**2020-002      Compliance with Annual Filing Deadline**

**Criteria**

Louisiana Revised Statute 24:513 and 24:514 requires the compilation report be submitted within six months of fiscal year end.

**Condition Found**

The Village did not timely file its annual report for June 30, 2019.

**Cause**

The Village changed CPA firms.

**Effect**

The Village was not in compliance with state statute.

**Recommendation**

The Village should coordinate with the CPA firm to ensure all records are received in time to complete and submit the report in compliance with state statute.

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**Schedule of Findings**

For the Year Ended June 30, 2020

**Management Response**

The Village of Pioneer will make sure that we supply the CPA with the proper information to meet the deadline for the end of the fiscal year report.

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**Status of Prior Year Findings**

For the Year Ended June 30, 2020

The following is a summary of the status of the prior year finding included with the Woodard & Associates (APAC) compilation report dated June 21, 2021 covering the compilation engagement of the financial statements of the Village of Pioneer as of and for the year ended June 30, 2019.

**2019-001 Compliance With Local Government Budget Act**

**Effect**

The Village did not amend its budget as required by State Law.

**Status**

Refer to Finding 2020-001

**2019-002 Compliance with Annual Filing Deadline**

**Effect**

The Village was not in compliance with state statute with respect to annual filing requirements.

**Status**

Refer to Finding 2020-002